

00000

Page 1 of 1

Hanada, Howard

From: Iwamura, Steve (JP - Osaka) [steve.iwamura@tohatsu.co.jp]
Sent: Thursday, October 07, 2004 15:32
To: Yoko Mori (JP - Osaka) (Mori, Yoko (JP - Osaka))
Cc: Hanada, Howard
Subject: FW: outstanding inv
Attachments: outstanding inv.xls

Yoko,
there was an overpayment on a prior invoice. Please start putting invoices together using this excel sheet as a start. We need to get these through.
Steve

-----Original Message-----

From: Hanada, Howard [mailto:Howard.Hanada@GT.com]
Sent: Friday, October 08, 2004 9:44 AM
To: Iwamura, Steve (JP - Osaka)
Subject: outstanding inv

<<outstanding inv.xls>>

Steve:

This is a listing of the outstanding invoices as of 9-30-04.

Would appreciate it if you could arrange for payment as soon as possible.

Thanks.

This e-mail is intended solely for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any review, dissemination, copying, printing or other use of this e-mail by persons or entities other than the addressee is prohibited. If you have received this e-mail in error, please contact the sender immediately and delete the material from any computer.

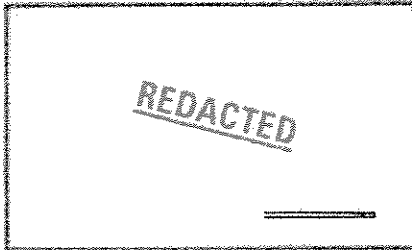
CONFIDENTIAL
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EXHIBIT 26

3/2/2005

Sports Shinko
Bills Outstanding
30-Sep-04

SSUSA



SSH

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GT036050

Grant Thornton LLP
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Suite 1000
1332 Bishop Street
Honolulu, HI 96813
808 536 0044 Direct
808 521 6544 Fax
www.gntusa.com

To: Sports Shinko (USA) Co. Ltd.
Attn: Steve Iwanuma
c/o Tohmatra & Company
Osaka Kohsai Building
3-13 Azuchi-machi 2-chome
Chuo-ku, Osaka, - Japan 541-0052

Date: April 27, 2004

Bill Number: 931075884

Client-Assignment Code: 0150547-00089

Professional services rendered during the period April 6 to April 23, 2004, in connection with
compilation of the December 31, 2002 financial statements.

Amount of bill:

Tax:

Total Amount of Bill:

REDACTED

Term: As agreed
Federal ID:

CONFIDENTIAL
GT035981

Sports Shinko USA
Invoice 951075864
27-Apr-04

Name	Rate	Hours	Extension
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H Hanada			
L Fujii			

Adjustment

GETax 4.1:

REDACTED

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Suite 1200
1131 Bishop Street
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808 534 0000 Direct
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To: Sports Shinko (USA) Co. Ltd.
Attn: Steve Iwamura
c/o Tohmatu & Company
Osaka Kokusai Building
5-13 Azuchi-machi 2-chome
Chuo-ku, Osaka, - Japan 541-0052

) Date: April 27, 2004

Bill Number: 951075883

Client-Assignment Code: 0150547-00087

Professional services rendered during the period April 12 to April 25, 2004, in connection with the compilation of the December 31, 2002 La Costa financial statements.

Amount of bill:
Tax:
Total Amount of Bill:

REDACTED

Terms: As agreed upon
Federal ID No.

)

Sportslink USA
Invoice 951075883
27-Apr-04

Name	Rate	Hours	Extension
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H. Hanada			
L. Fujii			

Adjustment

GETax

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Suite 1000
1532 Bishop Street
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808 523 8598 Fax
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To: Sports Shinko (USA) Co. Ltd.
Attn: Steve Iwamatsu
c/o Tokumatsu & Company
Osaka Kokusai Building
3-13 Azuchi-machi 2-chome
Chuo-ku, Osaka, - Japan 541-0852

Date: April 29, 2004

Bill Number: 951078791

Client-Assignment Code: 0150547-00066

Professional tax services rendered in connection with research and discussions on revised 2002 transactions.

Amount of bill:
Tax:
Total Amount of Bill:

REDACTED

Terms: As agreed upon
Federal ID No.

Sports Shinko USA
Invoice 951076791
29-Apr-04

Name	Rate	Hours	Extension
D Griffith			
H Vbraysack			

Adjustment

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VIOLATION

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OCT. 9. 2004 9:21AM

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1132 Bridge Street
Horseshoe, NJ 08012
609 536 0066 Direct
609 536 8580 Fax
www.grantthornton.com

COPY

To: Sports Shinko (USA) Co. Ltd.
Attn: Steve Iwanaka
c/o Takemoto & Company
Osaka Kokusai Building
3-13 Azauchi-machi 2-chome
Chuo-ku, Osaka, - Japan 541-0052

Date: July 21, 2004

Bill Number: 051120413

Client-Assignment Code: 0150547-00090

Professional services rendered during the period April 22 to May 31, 2004, in connection with
compilation of Sports Shinko (USA) Co. Ltd.'s December 31, 2003 financial statements.

Amount of bill:
Tax:
Total Amount of Bill:

REDACTED

Terms: As agreed upon
Federal ID No.

OCT. 3. 2004 9:21AM

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NO. 0281 P. 5

SPORTS SHINKO USA
INV 051120413
21-JUN-04

H Hanada
H Hanada

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1152 Bishop Street
Honolulu, HI 96813
808 535 0066 Direct
808 535 8800 Fax
www.grantthornton.com

COPY

To: Sports Shinko (USA) Co. Ltd.
Attn: Steve Tomimura
c/o Tokumitsu & Company
Osaka Kokusai Building
3-13 Asakichi-machi 2-chome
Chun-ku, Osaka, - Japan 541-0052

Date: July 21, 2004

Bill Number: 951120414

Client-Assignment Codes: 0150547-00091

Professional services rendered during the period April 22 to May 31, 2004, in connection with
completion of La Costa's December 31, 2003 financial statement.

Amount of bill:

Tax:

Total Amount of Bill:

REDACTED

Terms: As agreed upon
Federal ID No.

OCT. 9. 2004 9:21AM

GRANT THORNTON LLP

NO. 0281 7. 7

SPORTS SHINKO USA
INV #51120414
21-Jul-04

	Shr	hrs
H. Manada	2	
L. Fujii		

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To: Sports Shinko (USA) Co., Ltd.
Attn: Steve Iwanuma
c/o Tohatsu & Company
Osaka Kokusai Building
3-13 Azuchi-machi 2-chome
Chuo-ku, Osaka, - Japan 541-0052

Date: September 21, 2004

Bill Number: 951149302

Client Assignment Code: 0150547-00086

Professional tax services rendered in connection with preparation of 2003 Corporate Federal, Hawaii
and California income tax returns, including tax processing charge and internal Federal Express
charges.

Fees:

D. Griffith, Sr. Manager
K. Kretzer, Manager
H. Vucayrack, Associate
H. Vucayrack, Senior Associate

Total Fees:

Expenses:

Tax Processing Charges
Federal Express

Total Expenses:

Tax:

Total Amount of Bill:

Terms: As agreed upon
Federal ID No.

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